



# Daily News Summary

## Stock Bangladesh Limited

Date: 15<sup>th</sup>. January 2017

### Market Trend

- ✓ Yearly Trend
- ✓ Monthly Trend
- ✓ Weekly Trend
- ✓ Daily Trend

### Stock Analysis

*Today's Market Mover*

**BEXIMCO**

*Today's Index Mover*

**GP**

### Index Analysis

- ✚ General Information
- ✚ Newspaper Top News
- ✚ Index information
- ✚ Trade status
- ✚ Market Mover
- ✚ Market News
- ✚ Quarter Notice
- ✚ Dividend Notice
- ✚ Record Date
- ✚ Normal Trade
- ✚ Record Date

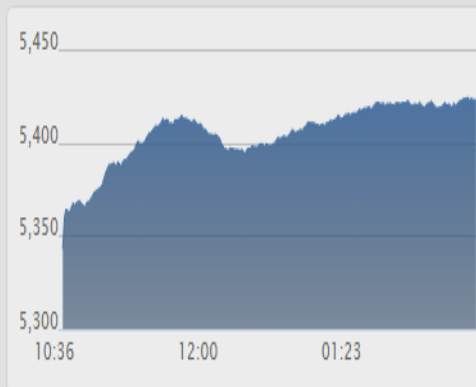
### MARKET STATISTICS

15 JAN 2017

DHAKA STOCK

CHITTAGONG STOCK

DSEX INDEX 5422.8 79.92 1.47 %



DS30 INDEX 1934.06 23.55 1.23%

TRADE STATUS +206 -108 =15

248943	556.5805	16590.80
TOTAL TRADE	TOTAL VOLUME(Mn)	TOTAL VALUE(Mn)

### Market Trend



**Monthly Trend:** Bullish



**Weekly Trend:** Bullish



**Yearly Trend:** Bullish

Total Trades	248,943
Volume	556,580,507
Turnover	16,590.81 million

## INDEX INFORMATION

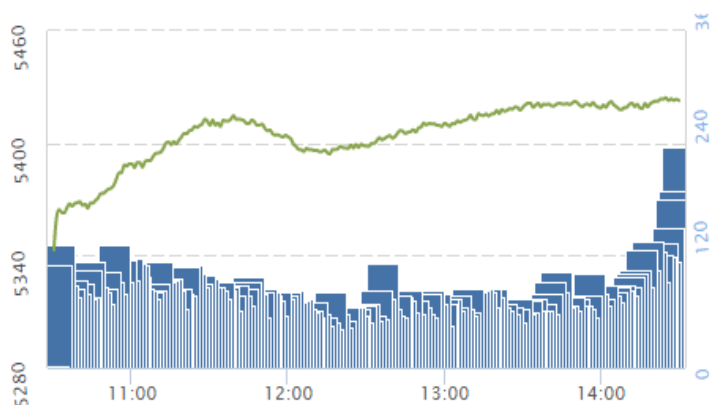
Index Name	Change Point
DS30	23.55
DSEX	79.91

## Trade Status

**+213    -99    = 16**

## INDEX

DSEX DSE30 DSI



Trading Code: SAMATALETH

News Title: SAMATALETH: Basis for Qualified Opinion

News: (Continuation news of SAMATALETH): Reporting Standards the operational results of the company have been inflated. Had the above issues been recognized complying the Bangladesh Financial Reporting Standards in the financial statements the loss of the company for the year would have been Tk. 5570383 instead of Tk. 645807 and Earnings per Share would have been loss Tk. (0.54) instead of loss Tk (0.06), and net asset value per share as on 30 June 2016 would have been Tk 13.18 instead of Tk 14.76. (End)

Trading Code: SAMATALETH

News Title: SAMATALETH: Basis for Qualified Opinion

News: (Continuation news of SAMATALETH): to following such policy excess depreciation has been charged by the amount of Tk. 4,31,106. v) As per nature of business of the company the product is exportable but no export has taken place during the year. vi) Without paying installment against land amount of Tk. 18, 18,000 have been recognized as advance installment against land (Note-10b) by crediting liability. Due to not measuring and recognizing above issues as per Bangladesh Financial (cont. 3)

Trading Code: SAMATALETH

News Title: SAMATALETH: Basis for Qualified Opinion

News: (Continuation news of SAMATALETH): charged on cost instead of revalued amount and due to not charging depreciation on revalued amount depreciation has been charged and accounted for less by the amount of Tk. 15,27,994; iii) Preliminary expenses amounting to Tk. 22,58,730 has been recognized as asset instead of charging in Statement of Comprehensive Income. iv) Full year's depreciation has been charged on addition to property, plant and equipment instead of date of acquisition and due (cont. 2)

Trading Code: SAMATALETH

News Title: SAMATALETH: Basis for Qualified Opinion

News: The auditor of the company has given the following Basis for Qualified Opinion in the audit report of the company for the year ended on 30 June 2016: Basis for Qualified Opinion: The company did not measure, recognize and account for following issues complying Bangladesh Financial Reporting Standards: i) Deferred tax liability amounting to Tk 15,68,958 was not recognized in the financial statements. ii) The company revalued its Property, Plant & Equipment in the year 1997 but depreciation has been (cont.1)

Trading Code: INTECH

News Title: INTECH: Basis for Qualified Opinion & Emphasis of Matter

News: (Continuation news of INTECH): Emphasis of Matter: We draw attention to note 12 (d) describing the composition of shareholdings where it reflects that sponsors/directors share is 2.55% which is not in compliance with Securities and Exchange Commission Notification No. SEC/CMRRCD/2009-193/119/Admin dated 22 November 2011. Our opinion is not qualified in respect of this matter. (end)

Trading Code: INTECH

News Title: INTECH: Basis for Qualified Opinion & Emphasis of Matter

News: (Continuation news of INTECH): Calculation of tax base as well as tax assessment by tax authority for the year 2014 was not produced. Due to absence the tax assessment for the year 2014 tax depreciation status of major part of depreciable property, plant and equipment valued Tk. 76,896,000 which came into use in the year 2014 ( assets of fish project Tk. 38,346,000 and office space Tk. 38,550,000) could not be ascertained resulting inability to confirm the amount of deferred tax asset and income. (cont. 2

Trading Code: INTECH

News Title: INTECH: Basis for Qualified Opinion & Emphasis of Matter

News: The auditor of the company has given the following 'Basis for Qualified Opinion' paragraph in the audit report of the company prepared for the year ended on 30 June 2016. Basis for Qualified Opinion: The Company has recognized deferred tax income Tk. 718,150 and deferred tax assets Tk. 23, 13,953. Details of deferred tax assets and income have been shown in note-5 where it has been mentioned that deferred tax was measured and recognized as per previous practice. (cont. 1)

Trading Code: ISNLTD

News Title: ISNLTD: Basis for Qualified Opinion

News: (Continuation news of ISNLTD): (ii) Loss on an available for sale financial assets has been recognized in Profit or Loss which ought to be recognized in other comprehensive income as per Para 56 (b) of BAS 39. Other Matter: The financial statement of Golden Key Isn Private Limited, subsidiary of Information Services Network Limited is audited by us and expressed unmodified opinion on this financial statement. (end)

Trading Code: ISNLTD

News Title: ISNLTD: Basis for Qualified Opinion

News: (Continuation news of ISNLTD): and particular of debtors have not been disclosed which is the non compliance of the companies act. During the period insignificant amount has been realized which indicates that there is objective evidence of an impairment loss receivable which should be recognized in profit or loss. But the company didn't recognize the impairment loss on receivable ignoring the provisions as required by Para 63 of BAS 39. (cont. 2)

Trading Code: ISNLTD

News Title: ISNLTD: Basis for Qualified Opinion

News: The auditor of the company has given the following 'Basis for Qualified Opinion' paragraph in the audit report of the company prepared for the year ended on 30 June 2016. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion. We report that: Basis for Audit Opinion: (i) Age wise analysis of debtors amounting to Tk 11,64,10,217 was not disclosed as per companies act 1994 schedule X1, part 1 (cont. 1)

Trading Code: EMERALDOIL

News Title: EMERALDOIL: Basis for Qualified Opinion & Emphasis of Matter

News: (Continuation news of EMERALDOIL): Emerald Oil Industries Limited has been unable to repay loans from BASIC bank and loan facilities have been suspended and litigation has been lodged against the Company and its directors by Anti Corruption Commission (ACC). Our opinion is not qualified in respect of this matter. (end)

Trading Code: DAFODILCOM

News Title: DAFODILCOM: Dividend Disbursement

News: The Company has requested the shareholders to collect their dividend warrants by hand from January 16- 18, 2017 from 10:00 AM to 3:00 PM from Head Office of the Company at Daffodil Computers Ltd. 64/3 Lake circus Kalabagan, Mirpur Road, Dhaka-1205.

Trading Code: ENVOYTEX

News Title: ENVOYTEX: Dividend Disbursement

News: The Company has informed that it has credited the bonus shares for the 9 months period ended on June 30, 2016 to the respective shareholders' BO Accounts on January 04, 2017 and cash dividend including sale proceeds from fractional shares has been disbursed through online fund transfer and BEFTN system to the respective shareholders' bank accounts.

Trading Code: EMERALDOIL

News Title: EMERALDOIL: Basis for Qualified Opinion & Emphasis of Matter

News: (Continuation news of EMERALDOIL): b) The company has reported an amount of BDT 165,425,110 as advance against rice bran purchase in the financial statements. During audit, we sent balance confirmation letters to all of the parties to whom advance was made but no response received till the reporting date. As a result, we could not confirm the amount of advance reported in the financial statements. (End) Emphasis of Matter: We draw attention to Note 3.08 and 3.09 to the financial statements: (cont. 2)

Trading Code: ARAMITCEM

News Title: ARAMITCEM: Dividend Disbursement

News: The Company has informed that it has disbursed final cash dividend for the 6 months period ended on June 30, 2016 to the respective shareholders' mailing address. Earlier declared interim dividend has already been disbursed.

Trading Code: ARAMIT

News Title: ARAMIT: Dividend Disbursement

News: The Company has informed that it has disbursed final cash dividend for the 6 months period ended on June 30, 2016 to the respective shareholders' mailing address. Earlier declared interim dividend has already been disbursed.

Trading Code: EMERALDOIL

News Title: EMERALDOIL: Basis for Qualified Opinion & Emphasis of Matter

News: The auditor of the company has given the following 'Basis for Qualified Opinion' & 'Emphasis of Matter' paragraphs in the audit report of the company prepared for the year ended on 30 June 2016. Basis for Qualified Opinion: a) The evidence with respect to inventory having a carrying amount of BD Tk. 721,497,136 was limited as we could not observe the physical inventory count as of 30 June 2016. As a result, physical existence of the inventory on 30th June 2016 was difficult to ascertain. (cont. 1)

Trading Code: DESCO

News Title: DESCO: Qualified Opinion

News: The auditor of the Company has given the following "Qualified Opinion" in the audit report of the company for the year ended on 30 June 2016: Basis for Qualified Opinion: 1. DESCO owned total non-current assets amount in the current financial statements as of 30th June, 2016, is TK. 1663 Crore. Out of which a material portion of assets valued at the 279 Crore (17%) was acquired from the predecessor entity DESA.

Trading Code: SONARGAON

News Title: SONARGAON: Query Response (Repeat)

News: (Repeat): In response to a DSE query dated January 11, 2017, the Company has informed that there is no undisclosed price sensitive information of the Company for recent unusual price hike.

Trading Code: BARKAPOWER

News Title: BARKAPOWER: Query Response

News: In response to a DSE query, the Company has informed that there is no undisclosed price sensitive information of the Company for recent unusual price hike.

Trading Code: NLI1STMF

News Title: NLI1STMF: Trustee Meeting schedule under LR 16(1)

News: As per Regulation 16(1) of the Dhaka Stock Exchange (Listing) Regulations, 2015, the Trustee of Fund has informed that a meeting of the Trustee Committee will be held on January 19, 2017 at 3:30 PM to consider, among others, un-audited financial statements of the Fund for the Second Quarter (Q2) period ended on December 31, 2016.

Trading Code: SEBL1STMF

News Title: SEBL1STMF: Trustee Meeting schedule under LR 16(1)

News: As per Regulation 16(1) of the Dhaka Stock Exchange (Listing) Regulations, 2015, the Trustee of Fund has informed that a meeting of the Trustee Committee will be held on January 19, 2017 at 3:30 PM to consider, among others, un-audited financial statements of the Fund for the Second Quarter (Q2) period ended on December 31, 2016.

Trading Code: BRACSCBOND

News Title: BRACSCBOND: Suspension for Record Date

News: Subordinated 25% Convertible Bonds of BRAC Bank Ltd. will remain suspended on record date i.e., 16.01.2017 for 2nd Conversion.

Trading Code: EMERALDOIL

News Title: EMERALDOIL: Address Change of Head Office

News: The Company has informed that the head office of the Company is going to be shifted from Floor-10/D to Floor- 15/A, Saiham Sky View Tower, 45, Bijoy Nagar, Dhaka-1000 with effect from January 15, 2017.

Trading Code: SAIHAMTEX

News Title: SAIHAMTEX: Dividend Disbursement

News: The Company has informed that it has credited the Bonus shares for the year ended on June 30, 2016 to the respective shareholders' BO Accounts on January 12, 2017. The Company has further informed that the distribution of fractional stock dividend will be sent to the eligible shareholders Bank Account.

### Mutual Fund Weekly Nav (15.01.2017)

SL No.	Name	CMP	CP
1	1JANATAMF	11.52	10.74
2	1STPRIMFMF	12.56	16.60
3	ABB1STMF	11.97	10.86
4	AIBL1STMF	11.11	10.24
5	DBH1STMF	10.74	10.02
6	EBL1STMF	11.14	10.61
7	EBLNRBMF	11.25	10.49
8	FBFIF	11.57	10.47
9	GRAMEENS2	18.03	10.58
10	GREENDELMF	10.78	10.02
11	ICB1STNRB	22.75	30.63
12	ICB2NDNRB	11.78	14.76
13	ICB3RDNRB	8.51	11.44
14	ICBAMCL2ND	9.76	13.19
15	ICBEPMF1S1	8.80	11.77
16	IFIC1STMF	11.42	10.70
17	IFILISLMF1	9.99	11.22

BANGLADESH  
LIMITED  
STOCK  
EXCHANGE

SL No.	Name	CMP	CP
18	LRGLOBMF1	10.50	9.99
19	MBL1STMF	11.09	10.20
20	NCCBLMF1	10.94	10.62
21	NLI1STMF	14.70	12.80
22	PF1STMF	8.72	11.49
23	PHPMF1	11.23	10.89
24	POPULAR1MF	11.46	10.86
25	PRIME1ICBA	8.87	11.50
26	RELIANCE1	13.15	11.00
27	SEBL1STMF	13.75	12.09
28	TRUSTB1MF	11.76	10.47
29	EXIM1STMF	11.66	10.47
30	ICBSONALI1	9.78	10.97
31	ATCSLGF	12.76	11.81
32	SEMLLECMF	10.66	10.48
33	VAMLBDMF1	11.09	10.62
34	VAMLRBBF	11.32	10.91
35	CAPMBDBLMF	10.06	10.01

CMP=Current Market Price : CP=Cost Price

Thank You for Reading